

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE:

Case No. 13-60895

TYRONE R. SECORD,
and LAUREL A. SECORD,

Chapter 7

Judge Thomas J. Tucker

Debtors.

**ORDER DENYING, WITHOUT PREJUDICE,
THE DEBTORS' MOTION FOR CONTEMPT AGAINST THE UNITED STATES,
AND CANCELLING THE APRIL 24, 2019 HEARING**

This case is before the Court on the motion filed by the Debtors, entitled "Motion to Hold United States in Contempt and for Sanctions for Violating the Discharge Injunction" (Docket # 26, the "Motion"). The United States filed a response objecting to the Motion on numerous grounds (Docket # 28), and the Debtors filed a reply (Docket # 31). The Motion currently is scheduled for a hearing, to be held on April 24, 2019 at 9:00 a.m.

Having reviewed the papers filed by the parties, the Court concludes that the Motion seeks, as an essential element of the contempt-related relief the Debtors seek, a determination that the Debtors' income tax debt to the Internal Revenue Service for the year 2008 was dischargeable under 11 U.S.C. § 523(a)(1)(B), and therefore was discharged by the Debtors' discharge entered in this Chapter 7 bankruptcy case. As a result, the Court concludes that an adversary proceeding is required, under Fed. R. Bankr. P. 7001(6).

Accordingly,

IT IS ORDERED that:

1. The Debtors' Motion (Docket # 26) is denied, without prejudice to the Debtors' right to file an adversary proceeding in this Court, seeking the same relief sought by the Motion, including a determination of dischargeability.
2. The hearing on the Motion, currently scheduled for April 24, 2019 at 9:00 a.m., is cancelled.
3. The Court expresses no view at this time on any issue or argument not expressly addressed in this Order.

Signed on April 23, 2019



/s/ Thomas J. Tucker

Thomas J. Tucker
United States Bankruptcy Judge